

TIF Division Newsletter



Consultants' SAFES Access Expires December 31

Authorization for consultants to access the State Auditor's Form Entry System (SAFES) will expire December 31.

An [authorization form for 2019](#) is now available on the Office of the State Auditor (OSA) website. Once the form is completed, it can be submitted by e-mail, fax, or mail. If the authorization is not submitted, SAFES access will be denied after December 31, until the new authorization is on file.

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Access for employees of authorities does not expire, so they do not need to submit a renewal form. If an employee of an authority does not have current access to SAFES and needs it, please contact our office.

The Small City Exception

Economic development TIF districts generally cannot be used to assist commercial facilities, but the small city exception permits such use of tax increment under certain conditions. Assistance is limited to up to 15,000 square feet of any separately-owned commercial facility, and tax increment revenue must:

- Be necessary to assist the facility;
- Be spent only to assist the facility and pay administrative costs; and
- Be spent (with the exception of administrative costs) only on activities within the district.

To qualify as a small city, a city's population must be 5,000 or less and it must be ten miles or more from any other city in the state with a population of 10,000 or more (as measured by a straight line from the nearest boundaries). Qualification, based on the year certification is requested, applies for the duration of the district even if the population changes. The designation of small city should be indicated in the TIF plan of the district.

For more information regarding the small city exception, please refer to our Statement of Position [Small Cities' Expanded TIF Powers](#).

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TIF Videos

TIF Videos are available on the State Auditor's website

Education Series

[Introduction to TIF](#)

[The History of TIF and Why It Matters](#)

[TIF District Types](#)

[TIF Pooling](#)

[Excess Increments vs. Excess Taxes](#)

Instruction Series

[Completing the Pooled Debt Form](#)

[Completing the TIF Annual Reporting Form](#)

[Completing the TIF Plan Collection Form for New Districts](#)

[Completing the TIF Plan Collection Form for Modified Districts](#)

Decertified TIF District Form Reminder

Decertification, which is the termination of a TIF district, occurs when the county auditor removes all parcels from a district. When a district decertifies, a [Confirmation of Decertified TIF District Form](#) must be completed and submitted to the OSA within 90 days.

The form is in two parts. The authority begins the process by completing part A, and the county completes part B. The authority is ultimately responsible for ensuring that the completed form is submitted to the OSA.

The form verifies that the authority and county are in agreement that a district is decertified and confirms the decertification date, the amount and date of the final distribution, and whether any increment was returned to the county as of the date of the form. Submission of the form should not be delayed for later return of increment, which can be reported on the TIF Annual Reporting Form.

If a district is decertified early, the authority is required to notify the county in writing. This is generally done by a City Council passing a decertification resolution. A copy of the resolution authorizing the early decertification must be submitted to the OSA.

Updated TIF Statements of Position

The Statements of Position regarding [Bond Financing of Project Costs](#) and [Correction of TIF Errors](#) have been updated and can be downloaded from the OSA website. The changes are not substantive.



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If you have questions, please contact us:

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